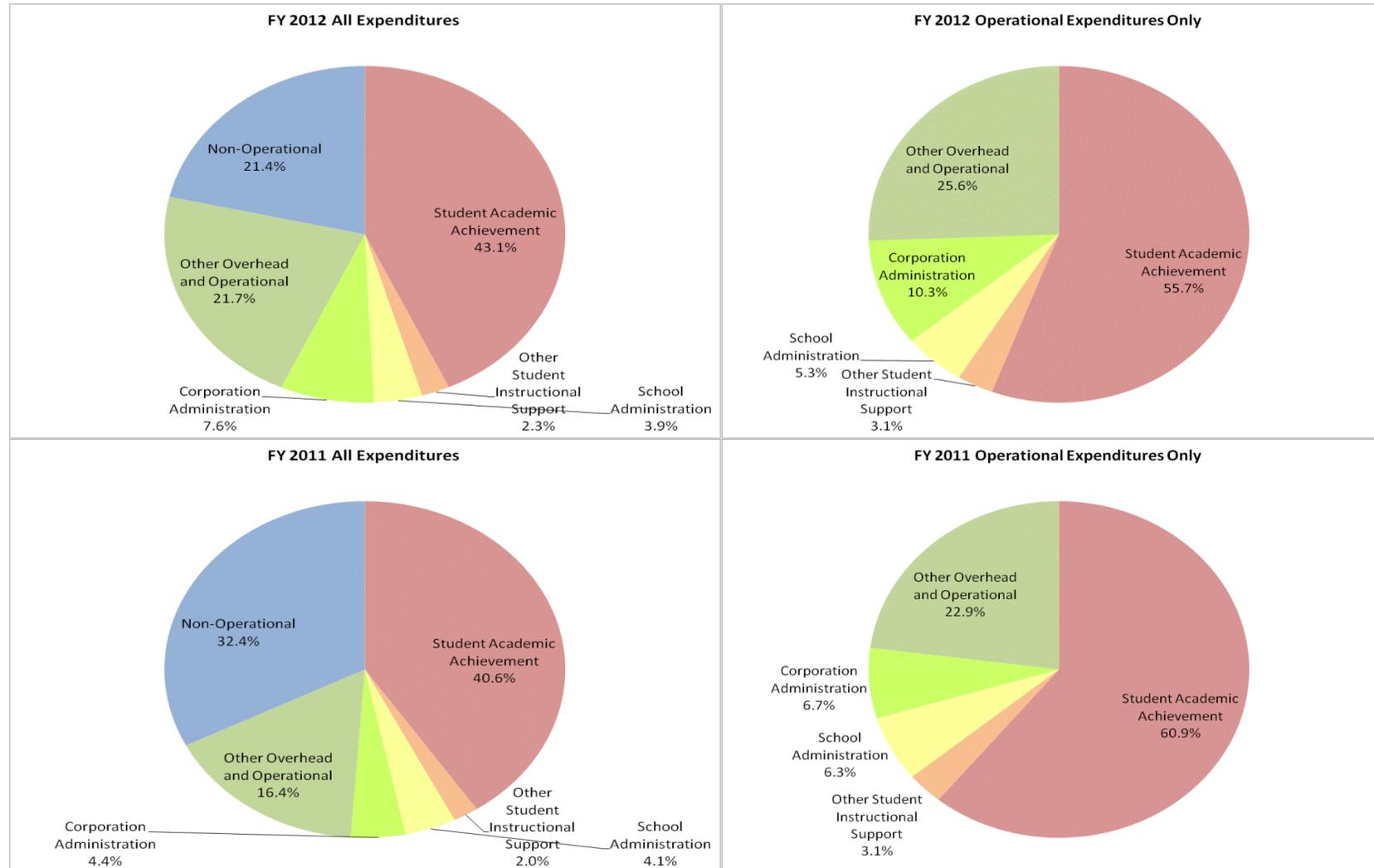


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Delphi Community School Corp (755)**

Delphi Community School Corp (755)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,905,080	49.0%	\$8,403,412	46.4%	\$8,871,479	40.6%	\$7,922,050	43.1%
Student Instructional Support	\$1,016,940	6.3%	\$1,292,048	7.1%	\$1,348,617	6.2%	\$1,135,451	6.2%
Overhead and Operational	\$3,205,591	19.9%	\$4,444,853	24.5%	\$4,557,667	20.8%	\$5,387,116	29.3%
Nonoperational	\$4,010,395	24.9%	\$3,976,161	21.9%	\$7,093,207	32.4%	\$3,937,711	21.4%
<b>Grand Total</b>	<b>\$16,138,006</b>		<b>\$18,116,474</b>		<b>\$21,870,970</b>		<b>\$18,382,327</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	55.3%	53.5%	46.7%	49.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Delphi Community School Corp (755)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$460,535	\$486,729	\$496,202		8%	2%
	11100 Regular Programs; Elementary	\$2,277,952	\$2,105,784	\$2,361,764	\$2,034,928	-11%	-3%	-14%
	11200 Regular Programs; Middle/Junior High	\$931,442	\$1,198,445	\$1,173,870	\$1,081,779	16%	-10%	-8%
	11300 Regular Programs; High School	\$1,263,448	\$1,666,599	\$1,810,192	\$1,931,112	53%	16%	7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$25,038	\$43,984	\$2,293	\$2,735	-89%	-94%	19%
	11420 Vocational Education; Agriculture B	\$134,475	\$424,639	\$655,065	\$474,095	253%	12%	-28%
	11450 Vocational Education; Consumer and Homemaking	\$34,413	\$117,864	\$150,461	\$101,001	194%	-14%	-33%
	11490 Vocational Education; Industrial Education B	\$61,015	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$23,221	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$13,287	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$11,746	\$25,865	\$32,708		178%	26%
	12350 Physical Impairment; Homebound	\$420	\$0	\$2,600	\$2,768	> 500%		6%
	12520 Culturally Different; Compensatory	\$35,152	\$129,050	\$102,055	\$44,733	27%	-65%	-56%
	12810 Special Education Preschool	\$41,200	\$76,044	\$0	\$0	-100%	-100%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$8,231	\$8,351	\$11,332	\$34,871	324%	318%	208%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$8,933	\$3,571	\$10,568		18%	196%
	14300 Summer School Programs; High School	\$34,138	\$26,845	\$34,576	\$46,081	35%	72%	33%
	16100 Remediation Testing	\$16,635	\$0	\$17,633	\$10,493	-37%		-40%
	16200 Preventive Remediation	\$0	\$34,149	\$0	\$0		-100%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,332	\$31,852	\$21,108		233%	-34%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$54,929	\$51,437	\$26,228	\$29,132	-47%	-43%	11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specif	\$7,424	\$6,082	\$6,038	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$873,021	\$882,378	\$944,774	\$831,554	-5%	-6%	-12%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,733	\$20,810	\$16,532	\$9,208	-75%	-56%	-44%
	22130 Improvement of Instruction; Instructional Staff Training	\$15,076	\$12,938	\$0	\$2,940	-80%	-77%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,882	\$81,211	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$212,358	\$292,939	\$325,756	\$237,652	12%	-19%	-27%
	22230 Library/Media Services; Audiovisual	\$320	\$203	\$0	\$0	-100%	-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$114,096	\$197,511	\$388,561	\$213,625	87%	8%	-45%
	22360 Instruction, Related Technology; Network Support	\$63,031	\$52,787	\$90,993	\$64,712	3%	23%	-29%
	22900 Other Support Service, Instructional Staff	\$0	\$9,923	\$23,120	\$30,320		206%	31%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$190,287	\$475,890	\$179,619	\$177,722	-7%	-63%	-1%
	26497 2007 Account Code - Teachers Retirement Fund	\$270,753	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,742,978</b>	<b>\$8,403,412</b>	<b>\$8,871,479</b>	<b>\$7,922,050</b>	<b>17%</b>	<b>-6%</b>	<b>-11%</b>
<b>Student Instructional Support</b>								
	21140 Attendance and Social Work Services; Pupil Accounting	\$1,588	\$1,650	\$0	\$2,200	39%	33%	-6%
	21220 Guidance Services; Counseling Services	\$206,078	\$293,908	\$336,420	\$317,224	54%	8%	
	21240 Guidance Services; Information Services	\$2,192	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$78,367	\$101,051	\$108,388	\$98,800	26%	-2%	-9%
	21990 Other Support Services, Students; Other Student Services	\$1,167	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$545,268	\$895,439	\$903,809	\$717,227	32%	-20%	-21%
<b>Student Instructional Support Total</b>		<b>\$834,659</b>	<b>\$1,292,048</b>	<b>\$1,348,617</b>	<b>\$1,135,451</b>	<b>36%</b>	<b>-12%</b>	<b>-16%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$20,233	\$22,354	\$22,634	\$22,512	11%	1%	-1%
	23150 Board of Education; Legal Services	\$5,000	\$5,000	\$5,000	\$27,081	442%	442%	442%
	23160 Board of Education; Promotion Expenses	\$1,717	\$3,903	\$3,204	\$3,383	97%	-13%	6%
	23190 Board of Education; Other Governing Body Services	\$15,528	\$10,071	\$14,842	\$4,873	-69%	-52%	-67%
	23210 Executive Administration; Office of The Superintendent	\$121,209	\$616,963	\$801,467	\$1,110,862	> 500%	80%	39%
	23290 Executive Administration; Other Executive Administration Services	\$4,685	\$5,474	\$15,046	\$7,014	50%	28%	-53%
	25150 Fiscal Services; Payroll Services	\$1,397	\$720	\$626	\$0	-100%	-100%	-100%
	25160 Fiscal Services; Financial Accounting	\$23,481	\$35,872	\$39,501	\$63,944	172%	78%	62%
	25191 Other Fiscal Services; Refund of Revenue	\$770	\$0	\$0	\$0	-100%		
	25192 Other Fiscal Services; Petty Cash	\$350	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$29,745	\$115	\$36	\$210	-99%	83%	483%
	25300 Printing, Publishing, and Duplicating Services	\$23,941	\$30,602	\$18,193	\$50,034	109%	64%	175%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Delphi Community School Corp (755)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$11,717	\$0	\$0		-100%	
	25790 Personnel Services; Other Professional Services	\$0	\$31,518	\$40,751	\$91,891		192%	125%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$0	\$195	\$0			-100%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$0	\$0	\$0			
	25890 Other Technology Services	\$0	\$0	\$4,938	\$15,043			205%
	25910 Judgments	\$3,206	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,067,570	\$1,458,619	\$1,295,821	\$1,203,764	13%	-17%	-7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,985	\$132,476	\$56,758	\$74,883	150%	-43%	32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,361	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$432	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$102,688	\$70,434	\$65,020	\$127,736	24%	81%	96%
	27010 Student Transportation; Service Area Direction	\$200,757	\$257,271	\$370,144	\$406,218	102%	58%	10%
	27100 Student Transportation; Vehicle Operation	\$389,857	\$487,718	\$473,638	\$485,620	25%	0%	3%
	27200 Student Transportation; Monitoring Services	\$12,388	\$35,445	\$33,660	\$29,636	139%	-16%	-12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$164,508	\$320,532	\$295,246	\$459,327	179%	43%	56%
	27400 Student Transportation; Purchase of School Buses	\$149,896	\$140,418	\$152,284	\$398,021	166%	183%	161%
	27500 Student Transportation; Insurance on Buses	\$37,618	\$27,701	\$18,302	\$61,189	63%	121%	234%
	27700 Student Transportation; Contracted Transportation Services	\$11,429	\$6,664	\$14,261	\$4,150	-64%	-38%	-71%
	27900 Student Transportation; Other Student Transportation Services	\$12,994	\$19,719	\$17,246	\$23,823	83%	21%	38%
	27910 Student Transportation; Bus Driver Training	\$3,745	\$3,927	\$4,131	\$1,652	-56%	-58%	-60%
	31100 Food Services Operations; Service Area Direction	\$23,503	\$30,729	\$54,864	\$59,736	154%	94%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$186,674	\$274,331	\$271,825	\$282,195	51%	3%	4%
	31400 Food Services Operations; Food Purchases	\$203,782	\$311,670	\$320,876	\$328,487	61%	5%	2%
	31900 Other Food Services	\$23,096	\$92,892	\$147,160	\$43,834	90%	-53%	-70%
<b>Overhead and Operational Total</b>		<b>\$2,873,544</b>	<b>\$4,444,853</b>	<b>\$4,557,667</b>	<b>\$5,387,116</b>	<b>87%</b>	<b>21%</b>	<b>18%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$1,344	\$1,552	\$1,035	\$1,502	12%	-3%	45%
	33400 Athletic Coaches	\$147,615	\$205,535	\$227,646	\$234,577	59%	14%	3%
	33940 Child Care Services	\$0	\$6,075	\$20,386	\$19,782		226%	-3%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$231,895	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$162,995	\$111,967	\$360,457	\$145,913	-10%	30%	-60%
	45100 Building Acquisition, Construction and Improvements	\$1,162,139	\$145,452	\$3,941,658	\$1,109,122	-5%	> 500%	-72%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,100	\$52,939	\$27,540	\$45,735	> 500%	-14%	66%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,024	\$10,117	\$8,122	\$150	-99%	-99%	-98%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$36,630	\$44,063	\$106,837		192%	142%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$424,668	\$580,641	\$685,983	\$368,367	-13%	-37%	-46%
	51100 Debt Services; Principal on Debt; Bonds	\$630,000	\$325,728	\$482,650	\$460,960	-27%	42%	-4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$70,000	\$80,000	\$91,275	\$90,250	29%	13%	-1%
	52100 Debt Services; Interest on Debt; Bonds	\$161,530	\$0	\$0	\$0	-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$18,535	\$68,086	\$0	\$1,369	-93%	-98%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Apprc	\$116,450	\$107,731	\$100,459	\$96,319	-17%	-11%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$943,354	\$1,417,601	\$927,675	\$1,153,000	22%	-19%	24%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$113,621	\$46,078	\$72,849	\$101,164	-11%	120%	39%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$441,145	\$0	\$0		-100%	
	54100 Veterans' Memorial Fund; Principal	\$7,659	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$8,000	\$0	\$0		-100%	
	60700 Nonprogramed Charges; Scholarships	\$3,678	\$98,990	\$101,409	\$2,665	-28%	-97%	-97%
<b>Nonoperational Total</b>		<b>\$3,975,712</b>	<b>\$3,976,161</b>	<b>\$7,093,207</b>	<b>\$3,937,711</b>	<b>-1%</b>	<b>-1%</b>	<b>-44%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$59,208	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$539,129	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$50,680	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$955,079	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$6,817	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$100,200	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,711,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			